

EXHIBIT G

Sent Via: Hand Delivered

March 7, 2007

The Hon. Baldwin Spencer
Prime Minister Antigua and Barbuda
Prime Minister's Office
Queen Elizabeth Highway
St. John's

RE: ABST

Dear Prime Minister Spencer:

I write to request that the appropriate governmental authority publish American University of Antigua's exemption from ABST. I am requesting this because there seems to be some confusion among some of AUA's vendors regarding AUA's exemption from ABST.

For your convenience I am enclosing the cabinet decision of the 23rd of January, 2004 which specifically granted exemption from consumption tax as well as other taxes to AUA.

I also refer you to the decision of your cabinet of March 23rd, 2006 which granted AUA most favorable treatment and specifically exemption from payment of duty and consumption tax.

Since ABST stands in the place of the consumption tax it is my clear understanding that the intent is not to apply said tax to AUA. In addition, on the ABST[™] information sheet it clearly states that ABST does not apply to educational services. I know that it is probably unnecessary to provide you with the above information, especially in light of the fact that when the Attorney General and Minister of Finance and I met to discuss the charter and the new campus we discussed the issue of additional taxes and it was made clear that we would not face them while establishing the AUA campus and educational programs in Antigua.

I am sorry to bother you with this matter however in view of some of the uncertainty that members of the business community have, I find it necessary to request a writing indicating that American University of Antigua College of Medicine is exempt from ABST.

Of course there are additional reasons that speak to AUA being exempt from such tax. However, I will not burden you with these reasons given my understanding of the governments' already established position. However, if you need additional information supporting the above I will be happy to provide it to you.

Thank you.

Sincerely yours.

Neal S. Simon
President

Enclosure

Cc: Attorney General Justin Simon
Minister of Finance, Erol Cort

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